

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 18756A
[REDACTED],	)	
	)	AMENDED DECISION
Petitioner.	)	
	)	

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On March 24, 2005, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer), proposing income tax, penalty, and interest for tax years 1999 and 2000 in the total amount of \$4,839.

The taxpayer protested the determination and submitted his 1999 Idaho return. The Tax Commission accepted that return and issued a decision dated May 12, 2006, that modified the NODD for 1999. However, because no information was furnished that addressed tax year 2000, the Bureau's determination of tax, penalty, and interest was upheld.

Subsequent to the mailing of that Decision, the Legal/Tax Policy Division of the Tax Commission received a 2000 nonresident Idaho individual income tax return from the taxpayer. The Tax Commission issues this Amended Decision to modify the NODD and the Decision issued on May 12, 2006.

Because records available to the Tax Commission do not support the taxpayer's status as a nonresident during 2000, the Tax Commission rejects the computation of tax for a nonresident shown in the tax return the taxpayer submitted for consideration.

However, the Tax Commission has determined the income used in the NODD included \$895 of income that should not have been included as taxable income. The Tax Commission accepts the total federal adjusted gross income used in the return received from the taxpayer.

The taxpayer's return shows two dependents that were not listed in the NODD. The Tax Commission, having no information to the contrary, accepts the two additional exemptions and allows the taxpayer the additional grocery credits.

WHEREFORE, the Decision dated May 12, 2006, is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pays the following tax, penalty, and interest for 2000:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$1,886	\$472	\$631	\$2,989

Interest is calculated through August 15, 2005.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2006.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

#### **CERTIFICATE OF SERVICE BY MAIL**

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2006, served a copy of the within and foregoing AMENDED DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.  
\_\_\_\_\_